EXHIBIT B

EVIDENCE OF TRANSFER OF CLAIM

TO: United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court")
Attn: Clerk

AND TO: Lehman Brothers Holdings Inc. (the "Debtor")
Case No. 08-13555 (JMP) (Jointly Administered) (the "Case")

Proof of Claim Number 16062

SPCP Group, LLC and its successors and assigns ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned unto:
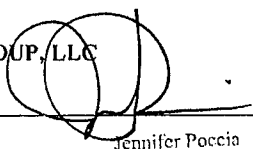
Offshore Asset Holding Vehicle A, Ltd.
2 Greenwich Plaza
Greenwich, CT 06830
Attn: Bradford Tobin
Tel: 203-542-4436
Email: btobin@silverpointcapital.com

and its successors and assigns ("Buyer"), Seller's right, title and interest in and to Proof of Claim Number 16062 solely to the extent of $2,533,878.13 (the "Transferred Claim"), against the Debtor in the Case. For the avoidance of doubt, Seller shall retain its interest in and to the balance of Proof of Claim Number 16062.
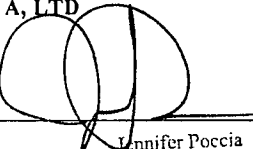
Seller hereby waives any objection to the transfer of the Transferred Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Transferred Claim and recognizing the Buyer as the sole owner and holder of the Transferred Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Transferred Claim to Buyer.

SPCP GROUP, LLC

By: _____
    Name: Jennifer Poccia
    Title: Authorized Signatory

**OFFSHORE ASSET HOLDING
VEHICLE A, LTD.**

By: _____
    Name: Jennifer Poccia
    Title: Authorized Signatory

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